

**REPORT OF THE AUDIT OF THE
CRITTENDEN COUNTY
SHERIFF**

**For The Year Ended
December 31, 2014**



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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE CRITTENDEN COUNTY SHERIFF

**For The Year Ended
December 31, 2014**

The Auditor of Public Accounts has completed the Crittenden County Sheriff's audit for the year ended December 31, 2014. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees decreased by \$1,030 from the prior year, resulting in excess fees of \$17,708 as of December 31, 2014. Receipts increased by \$22,769 from the prior year and disbursements increased by \$23,799.

Report Comments:

- 2014-001 The Sheriff Failed To Pay Office Obligations In A Timely Manner And Held Invoices Over From Prior Year
- 2014-002 The Sheriff's Office Should Remit Excess Fees Due Fiscal Court Upon Submitting The Annual Fee Settlement
- 2014-003 The Sheriff Should Strengthen Internal Controls Over Financial Reporting In Order For The Quarterly Financial Report To Be Materially Accurate
- 2014-004 The Sheriff's Office Lacks Adequate Segregation Of Duties

Deposits:

The Sheriff's deposits as of November 12, 2014 were exposed to custodial credit risk as follows:

- Uncollateralized and Uninsured \$1,530,221

The Sheriff's deposits were covered by FDIC insurance and a properly executed collateral security agreement, but the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.

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ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Wayne Agent, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, and excess fees - regulatory basis of the County Sheriff of Crittenden County, Kentucky, for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Wayne Agent, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County Sheriff, as of December 31, 2014, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the County Sheriff for the year ended December 31, 2014, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 24, 2015 on our consideration of the Crittenden County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Crittenden County Sheriff's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control over financial reporting and compliance.

The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Wayne Agent, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court

Other Reporting Required by Government Auditing Standards (Continued)

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2014-001 The Sheriff Failed To Pay Office Obligations In A Timely Manner And Held Invoices Over From Prior Year
- 2014-002 The Sheriff's Office Should Remit Excess Fees Due Fiscal Court Upon Submitting The Annual Fee Settlement
- 2014-003 The Sheriff Should Strengthen Internal Controls Over Financial Reporting In Order For The Quarterly Financial Report To Be Materially Accurate
- 2014-004 The Sheriff's Office Lacks Adequate Segregation Of Duties

Respectfully submitted,



Adam H. Edelen
Auditor of Public Accounts

September 24, 2015

CRITTENDEN COUNTY
WAYNE AGENT, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2014

Receipts

State Fees For Services		\$	9,797
Circuit Court Clerk:			
Fines and Fees Collected			8,552
Fiscal Court			34,074
County Clerk - Delinquent Taxes			5,657
Commission On Taxes Collected			120,347
Fees Collected For Services:			
Auto Inspections	\$	2,285	
Accident and Police Reports		952	
Serving Papers		15,960	
Carrying Concealed Deadly Weapon Permits		<u>2,814</u>	22,011
Other:			
Add-On Fees		13,488	
Miscellaneous		1,818	
Prisoner Transport		<u>1,364</u>	16,670
Interest Earned			38
Borrowed Money:			
State Advancement			<u>70,000</u>
Total Receipts			287,146

The accompanying notes are an integral part of this financial statement.

CRITTENDEN COUNTY
WAYNE AGENT, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2014
(Continued)

Disbursements

Operating Disbursements and Capital Outlay:

Personnel Services-		
Deputies' Salaries	\$ 99,278	
Office Help	903	
Contracted Services-		
Advertising	108	
Computer Expense	6,936	
Materials and Supplies-		
Office Materials and Supplies	2,133	
Uniforms	151	
Cell Phone Expense	2,920	
Juror Meals	447	
Miscellaneous	3,692	
Other Charges-		
Dues	404	
Postage	653	
Bond	437	
Capital Outlay-		
Office Equipment	<u>1,202</u>	\$ 119,264
Debt Service:		
State Advancement		<u>70,000</u>
Total Disbursements		<u>\$ 189,264</u>
Net Receipts		97,882
Less: Statutory Maximum		<u>76,264</u>
Excess Fees		21,618
Less: Training Incentive Benefit		<u>3,910</u>
Excess Fees Due County for 2014		17,708
Payments to Fiscal Court - May 6, 2014	5,000	
June 30, 2014	4,250	
June 23, 2015	<u>4,880</u>	<u>14,130</u>
Balance Due Fiscal Court at Completion of Audit		<u>\$ 3,578</u>

The accompanying notes are an integral part of this financial statement.

CRITTENDEN COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2014

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.192 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting receipts and disbursements are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2014 services
- Reimbursements for 2014 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2014

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

CRITTENDEN COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2014
 (Continued)

Note 2. Employee Retirement System

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 18.89 percent for the first six months and 17.67 percent for the last six months.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

CERS also provides post retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	% paid by Insurance Fund	% Paid by Member through Payroll Deduction
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

CRITTENDEN COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2014
(Continued)

Note 3. Deposits

The Crittenden County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Crittenden County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of December 31, 2014, all deposits were covered by FDIC insurance or a properly executed collateral security agreement. However, as of November 12, 2014, public funds were exposed to custodial credit risk because the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.

- Uncollateralized and Uninsured \$1,530,221

Note 4. Drug Fund

Under terms stipulated by the United States Department of Justice and Commonwealth of Kentucky, the Sheriff's Office received proceeds from the confiscations, surrender, or sale of real and personal property involved in drug related convictions. These funds are to be used for law enforcement activities. As of January 1, 2014, this account had a \$2,114 balance. During 2014, funds of \$1,833 was received, \$3,020 was expended, leaving a balance of \$927 as of December 31, 2014, which is not available for excess fees.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Perry Newcom, Crittenden County Judge/Executive
The Honorable Wayne Agent, Crittenden County Sheriff
Members of the Crittenden County Fiscal Court

**Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards**

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the statement of receipts, disbursements, and excess fees - regulatory basis of the Crittenden County Sheriff for the year ended December 31, 2014, and the related notes to the financial statement and have issued our report thereon dated September 24, 2015. The County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Crittenden County Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Crittenden County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Crittenden County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comments and recommendations, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying comments and recommendations as items 2014-003 and 2014-004 to be material weaknesses.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Crittenden County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations as items 2014-001 and 2014-002.

County Sheriff's Response to Finding

The Crittenden County Sheriff's response to the finding identified in our audit is described in the accompanying comments and recommendations. The County Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Adam H. Edelen
Auditor of Public Accounts

September 24, 2015

COMMENTS AND RECOMMENDATIONS

CRITTENDEN COUNTY
WAYNE AGENT, SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2014

STATE LAWS AND REGULATIONS:

2014-001 The Sheriff Failed To Pay Office Obligations In A Timely Manner And Held Invoices Over From Prior Year

There were 3 instances where invoices dated for calendar year 2013 were not paid until 2014. There was one instance where an invoice for \$2,350 was held for over 7 months before being paid.

Paying invoices in the wrong year causes misstatements to disbursements and affects the amount of excess fees being paid over to fiscal court. Holding invoices for extended periods of time can also lead to late penalties and interest being charged by vendors.

These invoices were held due to cash flow issues and a tight budget. Fiscal Court is helping to supplement the Sheriff's Office when revenue is not sufficient to cover obligations; however, there may be perceived pressure to limit the financial burden on the county.

KRS 65.140(2) states in part "all bills for goods or services shall be paid within thirty (30) working days of receipt of a vendor's invoice". By holding these invoices the Sheriff was not in compliance with this statute. He also runs the risk of misstating disbursements for the corresponding year and turning over the wrong amount of excess fees to the fiscal court as required by KRS 64.152.

We recommend that the Sheriff comply with KRS 65.140 and pay invoices within 30 working days of receiving them. If the budget or amount of cash on hand limits the ability to pay obligations on time, then we recommend that the Sheriff work to reduce obligations or have fiscal court supplement his office. We also recommend that all disbursements be paid from the fee account year in which the obligation was incurred.

Sheriff's Response: We were told as long as we had an agreement with the vendor it would be fine and we had kept in contact with them to let them know what was going on.

2014-002 The Sheriff's Office Should Remit Excess Fees Due Fiscal Court Upon Submitting The Annual Fee Settlement

The Sheriff did not remit excess fees due the fiscal court when making final settlement with fiscal court for calendar years 2013 and 2014. Although the Sheriff's Office had the funds to pay the fiscal court, the Sheriff did not require the bookkeeper to pay fiscal court excess fees at the time of filing the official's annual report with fiscal court. Failure to issue excess fees to the fiscal court in a timely manner would deprive the fiscal court the use of these funds for budgeted operations.

KRS 134.192(11) states "the sheriff shall file annually with his or her settlement:

“(a) A complete statement of all funds received by his or her office for official services, showing separately the total income received by his or her office for services rendered, exclusive of his or her commissions for collecting taxes, and the total funds received as commissions for collecting state, county, and school taxes; and

CRITTENDEN COUNTY
WAYNE AGENT, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2014
(Continued)

STATE LAWS AND REGULATIONS: (CONTINUED)

2014-002 The Sheriff's Office Should Remit Excess Fees Due Fiscal Court Upon Submitting The Annual Fee Settlement (Continued)

“(b) A complete statement of all expenditures of his or her office, including his or her salary, compensation of deputies and assistants, and reasonable expenses.”

KRS 134.192(12) states “At the time he or she files the statements required by subsection (11) of this section, the sheriff shall pay to the governing body of the county any fees, commissions, and other income of his or her office, including income from investments, which exceed the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants.” We recommend the Sheriff's Office comply with KRS 134.192(11) and (12) and remit excess fees due fiscal court at the time of submitting the annual fee settlement.

Sheriff's Response: The Sheriff did not respond.

INTERNAL CONTROL - MATERIAL WEAKNESSES:

2014-003 The Sheriff Should Strengthen Internal Controls Over Financial Reporting In Order For The Quarterly Financial Report To Be Materially Accurate

The Crittenden County Sheriff's Quarterly Financial Report for calendar year 2014 was materially misstated and required multiple audit adjustments. These adjustments were a result of multiple transactions being left off the receipts and disbursements ledger. Consequently, these amounts were not carried forward to the financial report. Also, the quarterly financial report was not filed in a timely manner.

Strong internal controls over the recording of receipts and disbursements are essential to ensure that receipts and disbursements journals are properly maintained and that the correct amount of excess fees is turned over to fiscal court. The Sheriff is responsible for the design and implementation of policies and procedures that will ensure receipts and disbursements are recorded properly and that financial reports are accurately stated.

We recommend the Sheriff strengthen internal control procedures over the recording of receipts and disbursements and financial reporting. Reconciliation of the bank statements to the receipts and disbursements ledgers will help ensure that all account activity is properly accounted for. Procedures should also be implemented that compare the daily checkout sheet to the batched totals of daily receipts. This amount should then be compared to the receipts ledger and the bank deposit. We also recommend that the Sheriff submit the quarterly report in a timely manner. By implementing these controls, the Sheriff can significantly reduce the risk that these types of misstatements go undetected.

Sheriff's Response: The Sheriff did not respond.

CRITTENDEN COUNTY
WAYNE AGENT, SHERIFF
COMMENTS AND RECOMMENDATIONS
For The Year Ended December 31, 2014
(Continued)

INTERNAL CONTROL - MATERIAL WEAKNESSES: (CONTINUED)

2014-004 The Sheriff's Office Lacks Adequate Segregation Of Duties

The Sheriff's Office lacks an adequate segregation of duties. Due to a limited number of staff, the bookkeeper is required to perform multiple tasks such as the collection of cash from customers, daily checkout procedures, deposit preparation, the preparation of checks for disbursements, the bookkeeping function, and monthly bank reconciliations.

Segregation of duties over these functions, or the implementation of compensating controls because the number of staff is limited, is essential for providing protection from asset misappropriation and helping prevent inaccurate financial reporting. Additionally, proper segregation of duties protects employees in the normal course of performing their daily responsibilities.

We recommend the Sheriff implement compensating controls to reduce the risk of misappropriation of assets associated with the lack of segregation of duties. Compensating controls such as strong oversight by the Sheriff or a designee can be an effective alternative when duties cannot be segregated. This oversight should include reviewing daily checkout procedures, monthly bank reconciliations, receipts and disbursements ledgers, and quarterly reports. Documentation, such as the Sheriff or designee's initials or signature and date, should be provided on those items that have been reviewed

Sheriff's Response: The Sheriff did not respond.

